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Original Research Article

Financial Accountability, Transparency and Management of the Nigerian Public Sector

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Abstract

This study examines the impact of financial accountability and transparency on the management of public sector in Nigeria. Data were gathered primarily with the use of questionnaire and analyzed using SPSS version 20.0. The findings reveal that the level of governance in Nigeria is very poor due to due to various recent financial scandals and misappropriation of public funds the country has experienced over the years. The paper recommends among others that for accountability to be successful in the management of public sectors in Nigeria those who hold public positions should be made to be accountable for the misappropriation of public fund

Keywords: Transparency, Accountability, Public sector, Service delivery, Management, Nigeria.

JEL Classification Codes: H890

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1. INTRODUCTION

In Nigeria, the public sector is empowered by the statute to harness the public resources, collect all moneys and spend same for the benefit of the entire citizens. Consequently, the public service which was seen as the custodian of public resources, statutes and the machinery for the societal development has lost its reputation and distinction in the eye of the general public, tarnishing the nature of accountability. In another dimension, it is worrisome to note that over the years, government Ministries, Departments and Agencies (MDAs) and other Institutions either partially or totally ignore the principles and procedures outlined for accountability. This is in tendon with the view of Akinbuli (2013) who averred that there have been assumptions that the duties and trust reposed on the public officers were not efficiently and effectively performed. Onochie (2002) agreed totally with the assertion pointed out that there has been total disregard for accountability on the part of public enterprises as most of the public enterprises do not keep adequate books of accounts, seldom produce annual reports and audited financial statement as at when expected perhaps because of inefficiency, negligence and maladministration. The diagnostic survey conducted in 2001 into the Federal Government) public procurement revealed that "Nigeria lost several hundred billions of Naira over the last few decades due of flagrant abuse of procedures, lack, of transparency and merit in the award of contracts in the public sector and accountability quandary (Uremadu, 2004). Therefore, the objective of this paper is to examine the impact of financial accountability and transparency on the management of public sector in Nigeria. The specific objectives are to: explore the extent to which good governance practices contribute to service delivery of public sector establishment in Nigeria; provide overview of financial accountability on the service delivery; and analyze level of transparency on the service delivery of public sector in Nigeria

2. LITERATURE REVIEW

Concept of Accountability

According to Adegbite (2010) accountability is an obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and or/plans. Onochie (2001) sees accountability as “the duty to truthfully and transparently do ones duty and the obligation to allow access to information by which the quality of such services can be evaluated and being responsible and answerable to someone for some action. The concept of accountability involves two stages: answerability and enforceability. Answerability refers to the obligation of the government, its agencies and public officials to provide information about their decisions and actions and to justify them to the public and those institutions of accountability tasked with providing oversight. Enforcement on the other hand suggests that the public or the institution responsible for accountability can sanction the offending party or remedy the contravening behaviour. Bovens (2006) is of the opinion that Accountability takes the following form:

i. Organisational Accountability: This is a situation where superior officers ask the subordinate to account for their assignments or activities.
ii. Political Accountability: This is the focus of this paper. This type of accountability is concerned with the elected representative, political parties and Public office holders. Thisis the situation where elected representatives or appointed ministers are required to give account of their activities during their tenure in office. Political Accountability usually manifests itself in the concept of individual ministerial responsibility, which is the cornerstone of the notion of responsible government.

In parliamentary system with ministerial responsibility and a general civil service, for instance, as in Britain and the Netherlands, Political Accountability is usually exercised indirectly through the minister. Public office holders and heads of agencies also appear before parliamentary committees to account for some of their activities. In the Presidential settings such as in the United State of America or Nigeria, Public officers and head of agencies are responsible to the public and the National Assembly.

iii. Legal Accountability: Under this, the Public officers can also be summoned by courts to account for their acts, or on behalf of the agency as a whole. The Parliament and the judiciary act as legal accountability. The Parliament holds the executive politically accountable, while the judiciary holds the executive legally accountable.

iv. Professional Accountability: Professionals also take appointment as public servants; such Professionals include: Chartered Accountants, Doctors and Engineers. These professionals belong to one association or the other and they are to act in compliance with their ethics and code of conduct. They are also accountable to both the public and their professional body.

Public Sector Accountability in Nigeria

The public sector is the part of the economy that is owned and controlled by government and provides basic services to the citizens. It is the means by which the government relates and delivers amenities to the public. Such amenities include, but are not limited to welfare, infrastructure, security, social justice, education, health care and a means of regulating the economy (**Okoduwa** 2007). Individuals who work in government departments and agencies are known as public servants.

During the colonial administration in Nigeria, bureaucrats were concerned with the maintenance of colonial law and order and collection of taxes and levies. As indicated earlier, the public sector in Nigeria is still fairly new; the civil service was regionalized in 1954, in consort with the requirements of a federal system. These regional civil services were more effective than the federal civil service even after independence, partly because of ethnicity.

From the time of independence till the military takeover, there were some issues in the administration. After the military takeover of the government, the civil service became more dominant in the public policy process. The civil service rose to the challenge of the political change the country was experiencing and the top civil servants assumed political responsibilities. These bureaucrats were responsible for policy formulation and Implementation, while the military were preoccupied more with the civil war and managing coup d'états. The civil service was praised for being effective in ensuring a speedy recovery after the civil war, and in transforming the country into the new era of economic prosperity after the discovery of oil (**Okotoni** 2001). This era also witnessed the emergence of higher level of civil servants, who were known as Super Permanent Secretaries. They were influential and had bureaucratic power to make policy decisions.

In 1999, the Nigerian constitution gave a provision for a mandatory federal and state public service sector. The sector comprises of the civil service and the public bureaucracy. The civil service is made up of the line ministries and extra-ministerial agencies. The public bureaucracy is the expanded public service which includes services of the state and national assemblies, the judicial branch, the security agencies (army, air force police and navy), paramilitary services (immigration, prisons), parastatals and agencies including social services, commercially oriented agencies, regulatory agencies, and educational institutions (**Suleiman** 2009). The civil

service employees millions of government officials whose main goal is to implement government programs and policies. In 2003, a reform of the public sector was introduced to change the structure and procedures of the sector focusing on the allowance and salaries of civil servants.

Unfortunately, this reform did not result in the change that was anticipated. The civil service is important as it coordinates the federal ministries, advises political officials, formulates and implements government's policies, gathers and supplies data for policy makers, ensures continuity of services and public relations services. All these roles are important to the smooth running of any administration. The civil servants are responsible not only for preserving these properties but for ensuring the proper and effective utilization of them. Thus, the bureaucracy can make or mar any administration. The public bureaucracy is entrusted with the public property, either tangible or intangible. The Nigerian public sector is experiencing inefficiencies in performing its roles for a number of reasons. Thus, it is essential that these issues are addressed to make sure that government officials are working under the structure that promotes efficiency, equity and effectiveness in public service delivery. Before addressing the issues affecting civil service in Nigeria, it is important to look at the different forms of corruption in the public sector.

The Nexus between Public Accountability and Performance in Public Service Delivery

Accountability plays a key role in improving performance at institutions, organizations, and individual level. For some scholars, accountability and performance improvement are instrumental to each other, which means one variable can enhance the other (**Dubnick**, 2005). Another strongly held position is that there are the tensions between accountability and performance due to incompatibility with each other (**Halachmi**, 2002). The tensions between the requirements of accountability and those of effective administrative action have been described as one of the classic dilemmas of public administration (**Bovens**, 2007). Some believe that through greater accountability we will enhance the government's performance (**Dubnick**&**Frederickson**, 2011).

In other words, accountable workers are expected to yield better productivity. Regarding the effect of accountability on performance, there has been little significant contestation and debate concerning this relationship because it is rarely challenged (Dubnick, 2005; Halachmi, 2002; Behn, 2001). Accountability and performance have been central in public management (Behn, 2001). The effort to enhance both values and mechanisms of public organizations supports the rationale that the essence of public administration is 'making government work.' Some use the terms "accountability" and "performance" interchangeably. It is true that both terms blur into each other. Public accountability is increasingly becoming one of the main determinants of effective governmental performance. It results into improving practices of good governance, management of public finances, and service delivery (**Schillemans**, 2008:). **Allen** and Tommansi (2006:) also agreed that improving public accountability would enable governments to achieve optimal performance and improve delivery of quality services to its citizens.

Accountability is important for effective performance in the public sector because both elected and non-elected officials need to show the public that they are performing their responsibilities in the best possible way and using the resources provided them effectively and efficiently. In the public sector, accountability means that all government officials must answer to the citizens and justify the source and utilization of public resources in their disposal. It is imperative that citizens have access to

information either facts or figures that allow them to make decisions, thereby encouraging citizen participation in government. Democracy makes it permissible for citizens to hold government officials accountable and also to monitor and control government conduct, which prevents the development of concentration of power within a particular office. It encourages the learning capacity and effectiveness of public administrators (**OluAdeyemi**&Obamuyi, 2010). This shows that accountability is one of the fundamental prerequisites for preventing the abuse of power and for ensuring that power is directed towards the achievement of efficiency, effectiveness, and transparency. When we posit or assume a relationship between accountability and performance, we are in essence linking account-giving behaviour with some form of intentional behaviour.

Getting an analytic handle on performance requires that we make some sense out of the many ways performance is referred to in that literature while our factoring in the generic parameter of intended behaviour. We can accomplish this by relying on two aspects of performance stressed in much of the literature: the quality of the actions being performed, and the quality of what has been achieved as a result of those actions. It has been seen in this section that accountability and performance are intertwined and interwoven to the achievement of effective service delivery in the public sector.

This new public management doctrine emphasizes on hands-on professional management of public organization, explicit standards and measures of performance and greater emphasis on output controls. Also, it further stresses on private-sector styles of management practice for public sector. This implies that public sector must move away from traditional public service ethic to a more flexible pay, hiring and rules. More importantly, shifting to a greater competition in public sector. The objective of this is to move to term contracts and public tendering procedures; introduction of market disciplines in public sector.

3. METHODOLOGY

The study used survey research design. Primary data, collected from the study questionnaire were analyzed using t-test, correlation and multiple regression. Excel software and SPSS 20.0 was utilized for data analysis. The analysis was guided by the following linear model:

$$Y = \alpha + \beta 0X1 + \beta 1X2 + \beta 2X3 + \varepsilon \quad (1)$$

$$MSD = \alpha + \beta 0GG + \beta 1FA + \beta 2FT + \varepsilon \quad (2)$$

Where, MSD is Management for Service Delivery, GG is Good Governance, FA is Financial Accountability and FT is Financial Transparency. α is the intercept of the regression and βt is the coefficients of the regression, while ε is the error term capturing other explanatory variables not explicitly included in the model.

4. ESTIMATION RESULTS AND DISCUSSION OF FINDINGS

Table 1: Descriptive Statistics of Good Governance Practice Inventory (GGPI)

Variables	N	Mean	Std. Deviation
Decision making process is opened to every one of us	150	3.68	1.908
The personal interest of staff does not conflict with that of the organizational goals	150	4.31	1.904
We give no room for inequality among our customers	150	5.10	1.969

An enabling feedback mechanism and proper communication line	150	4.98	1.763
Adherence to the lay down principles by employees in the public sector organization	150	4.93	1.614
There is efficiency and effectiveness in our operations	150	5.44	1.586
The level of corruption is minimal in our organization	150	4.19	1.880
There is penalty for any one that err to the laid down rules	150	5.22	1.779
There are avenues for public to make their opinion known to us	150	5.43	1.636
Valid N (listwise)	150		

Source: Field Survey, 2018

The Descriptive Statistics of Good Governance Practice Inventory (GGPI) Perceptions is presented in Table 1. Concerning Q1, we have information from 150 respondents; ranging from 1 to 7 points, with a mean of 3.68 and standard deviation of 1.986. By implication, the respondents to an average extent believed that decision making process is opened to every one of them and same for Q2 with mean of 4.31 and standard deviation of 1.904. Concerning Q3, we have information from 150 respondents; with mean of 5.10 and standard deviation of 1.969. This implies that the respondents to some extent believed that the organization give room for inequality among their customers and also for Q6. Also for Q4, Q5 and Q7 believed to an average extent.

Table 2: Descriptive Statistics Financial Accountability Inventory (FAI)

Variables	N	Mean	Std. Deviation
We adopt good accounting report policy	150	5.73	1.709
We usually feed stakeholders back on our activities	150	5.43	1.467
Everyone in our organization have someone he/she is reporting to	150	5.76	1.432
Everyone in our organization is accountable to at least an higher authority	150	5.59	1.707
One's action can be questioned at anytime	150	5.53	1.575
There is an auditor who usually audit our account at the end of the year to show accountability	150	5.77	1.648
Customers can hold us accountable on anything regarding the service rendered by distribution company	150	5.26	1.685
Government can hold us accountable on anything regarding the service rendered to the public	150	5.31	1.659
Due process contribute to service delivery in public sector	150	5.17	1.552
Sanctions from distribution company improve on the output of production	150	5.07	1.878
Valid N (listwise)	150		

Source: Field Survey, 2018

The Descriptive Statistics of Financial Accountability Inventory (FAI) Perceptions is presented in table 2 above. Concerning Q1, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9 and Q10 we have information from 150 respondents; ranging from 1 to 7 points,

with an average mean of 5.07-5.77 and standard deviation of 1.432-1.878. By implication, the respondents believed that it sometimes influences or mostly influences them.

Table 3 Descriptive Statistics Financial Transparency Inventory (FTI)

Variables	N	Mean	Std. Deviation
There is no secrecy in our financial report	150	2.84	1.142
We usually publicize our monthly financial report	150	2.60	1.081
The public is aware of the rate we charge them	150	3.17	.981
Criteria for promotion is clearly stated in finance department	150	3.00	.983
Criteria for employment is clearly stated in finance department	150	2.89	1.059
Dissemination of information is done regularly to all of us in the organization	150	3.24	.872
The public has free access to their financial information	150	2.89	1.069
The customer services rendered by us are reliable	150	3.27	1.016
When discharging our official duties do we meet up with time	150	2.92	.901
The information we provide to the public are easily and conveniently accessible	150	3.16	.868
Valid N (listwise)	150		

Source: Field Survey, 2018

The Descriptive Statistics of Financial Transparency Inventory (FTI) Perceptions is presented in table 3 above. Concerning Q1, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9 and Q10 we have information from 150 respondents; ranging from 1 to 4 points, with an average mean of 2.60-3.24 and standard deviation of 0.868-1.142. By implication, the respondents believed that it is moderately true concerning the questions.

Table 4: Descriptive Statistics

Variables	N	Mean	Std. Deviation
The services offered by us are affordable	150	4.36	1.448
The services offered by us are accessible	150	4.54	1.196
Based on our job delivery ,we are partial	150	3.03	1.714
The services rendered by us are reliable	150	4.36	1.406
We have good customer relation	150	4.69	1.305
We render quality services to the public	150	4.74	1.234
The employees in our organization are committed	150	4.49	1.273

We give our customers fair treatment	150	4.52	1.283
Customer satisfaction is our main priority	150	4.89	1.327
Valid N (listwise)	150		

Source: Field Survey, 2018

The Descriptive Statistics of Service Delivery Inventory (SDI) Perceptions is presented in table 4 above. Concerning Q1, Q2, Q3, Q4, Q5, Q6, Q7, Q8 and Q9 we have information from 150 respondents; ranging from 1 to 6points, with an average mean of 3.03-4.89 and standard deviation of 1.196-1.714. By implication, the respondents believed that it is more false than true, some more true than false and others mostly true.

Test of Normality

A normal curve could be drawn to test for normality of the dependent variable (i.e. service delivery inventory coefficient Fig.1 presents a normal curve of service delivery inventory co-efficient scores. It assume that the score is normally distributed (i.e. follow the shape of the normal curve). In this study, the score is reasonably normally distributed, with score occurring in the centre, tapering out towards the extremes.

Figure 4.3.1: Histogram of Perceived Service Delivery Inventory
Source: Field Survey, 2018

Test of Homoscedasticity and Linearity for Hypotheses

A scatter plot could be drawn to test for homoscedasticity and linearity of the relationship between dependent variable (i.e. service delivery inventory) and independent variable (i.e. good governance practice inventory, financial accountability inventory and financial transparency inventory). Fig 2, 3 and 4 present the output of scatter plots. From the output below, there appears to be a moderate, positive correlation among the variables. Respondents that are highly affected by good governance practice inventory, financial accountability inventory and financial transparency inventory experience high levels of service delivery inventory

factors. There is no indication of a curvilinear relationship (test of linearity) and the scatter plot shows a fairly even cigar shape along its length (test of Homoscedasticity).

Figure 4.3.2 Scatter Plot of Perceived Good governance practice inventory and service delivery inventory scores.

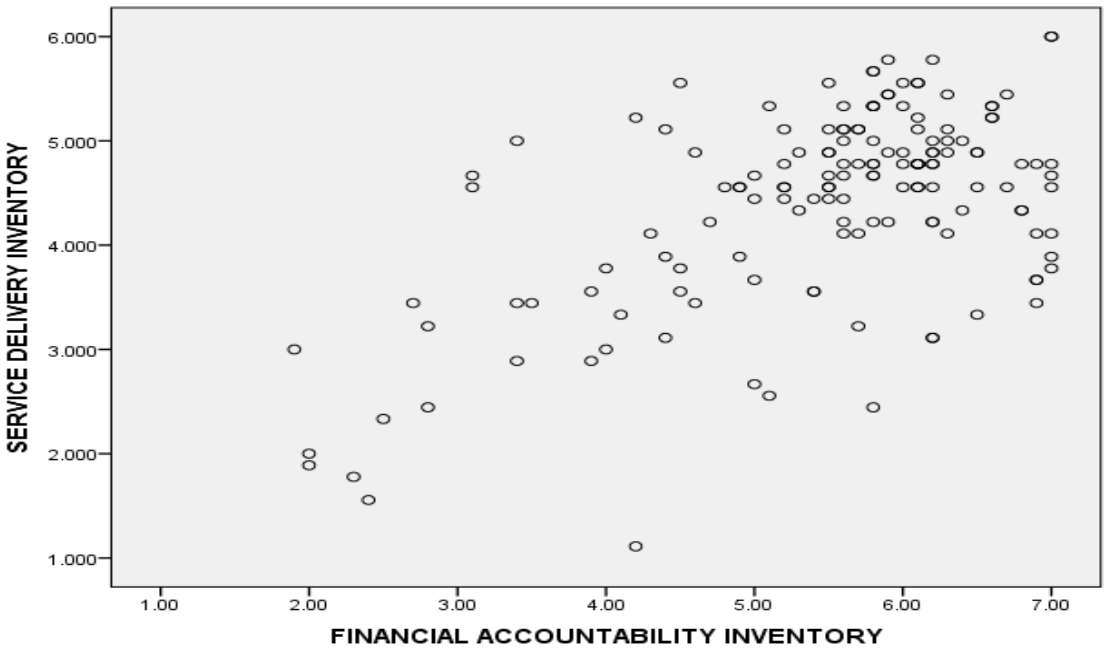

Figure 4.3.3 Scatter Plot of Perceived Financial Accountability inventory and service delivery inventory scores.

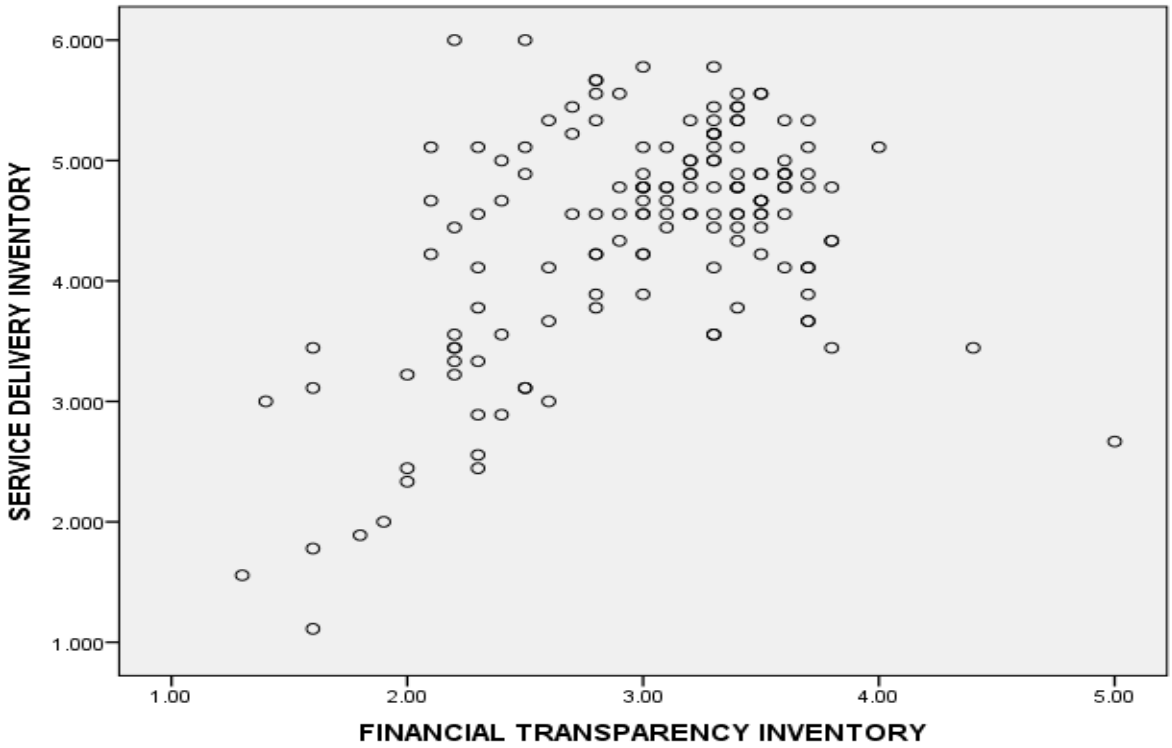

Figure 4.3.4 Scatter Plot of Perceived Financial transparency inventory and service delivery inventory scores.

Test of Multicollinearity

Multicollinearity exists when the independent variables are highly correlated (that is r = .7 and above). Tabachnick and Fidell (2001) suggested that you 'think carefully before including two variables with a bivariate correlation of, 0.7 or more in the same analysis'. There is need to consider omitting one of the variables. To check for multicollinearity, bivariate correlation was conducted in Table 2 below. In the table, the highest correlation was .544. It shows low multicollinearity problem among financial accountability and transparency variables (good governance practice inventory, financial accountability inventory and financial transparency inventory). Therefore, all the variables are retained.

Table 5: Correlations

		GOOD GOVERNANCE PRACTICE INVENTORY	FINANCIAL ACCOUNTABILITY INVENTORY	FINANCIAL TRANSPARENCY INVENTORY
GOOD GOVERNANCE PRACTICE INVENTORY	Pearson Correlation	1		
	Sig. (2-tailed)			
	N	150		
FINANCIAL ACCOUNTABILITY INVENTORY	Pearson Correlation	.237**		

	Sig. (2-tailed)	.000		
	N	150	150	
FINANCIAL TRANSPARENCY INVENTORY	Pearson Correlation	.529**	.574**	1
	Sig. (2-tailed)	.000	.000	
	N	150	150	150

**. Correlation is significant at the 0.01 level (2-tailed).

Hypotheses 1, 2, 3: There is no significant effect of good governance practice inventory, financial accountability inventory and financial transparency inventory on service delivery inventory.

Standard multiple regression was used to explore the effects of good governance practice inventory, financial accountability inventory and financial transparency inventory on service delivery inventory. The result of regression as contained in Table 3: ANOVA, shows that the F-test was 27.027, significant at 5 percent [*p<.000*]. This showed that the model was well specified.

Table 6: ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	46.978	3	15.659	27.027	.000[b]
	Residual	84.591	146	.579		
	Total	131.569	149			

a. Dependent Variable: SERVICE DELIVERY INVENTORY
b. Predictors: (Constant), FINANCIAL TRANSPARENCY INVENTORY, GOOD FOVERNANCE PRACTICE INVENTORY, FINANCIAL ACCOUNTABILITY INVENTORY

Also, the result of regression as contained in Table 4: Model Summary, shows that the R Square gave a large value of 35.7 per cent. This means that the model (which includes good governance practice inventory, financial accountability inventory and financial transparency inventory) explained about 35.7 per cent of the variance in perceived service delivery inventory.

Table 7: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.598[a]	.357	.344	.761177

a. Predictors: (Constant), FINANCIAL TRANSPARENCY INVENTORY, GOOD FOVERNANCE PRACTICE INVENTORY, FINANCIAL ACCOUNTABILITY INVENTORY

Specifically, the result of regression as contained in Table 6:

From the output below, **hypothesis one** revealed there was a positive relationship between perceived good governance practice inventory and service delivery inventory capacity such that a unit increase in perceived good governance practice inventory scores caused about .018 unit increase in perceived service delivery inventory capacity score which was statistically not significant at 1 per cent with the aid of the p value (0.837). Based on the result, the null hypothesis accepted; thus, there was no significant relationship between good governance practice inventory and service delivery inventory.

Also, **hypothesis two** revealed a positive relationship between perceived financial accountability inventory and perceived service delivery inventory capacity such that a unit rise in perceived scores induced about .347 unit rise in perceived service delivery inventory scores which was statistically significant at 5 per cent going by the p value (0.000). Based on the result, the null hypothesis is rejected; thus financial accountability inventory affects service delivery inventory.

More importantly, **hypothesis 3** shows apositiverelationship between financial transparency inventory and perceived service delivery inventory was shown such that a unit rise in perceived financial transparency inventory scores induced about .317 unit increases in perceived service delivery inventory capacity scores which is statistically significant at 5 per cent going by the p value (0.012). Based the result, the null hypothesis is rejected; thus, there was relationship between financial transparency inventory and service delivery inventory.

Table 8: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.473	.346		4.261	.000
	GOOD FOVERNANCE PRACTICE INVENTORY	.018	.089	.021	.206	.837
	FINANCIAL ACCOUNTABILITY INVENTORY	.347	.082	.436	4.202	.000
	FINANCIAL TRANSPARENCY INVENTORY	.317	.125	.210	2.542	.012

a. Dependent Variable: SERVICE DELIVERY INVENTORY

5. Conclusion and Recommendations

Accountability is a very important for good governance especially when it comes to public sector. Financial Accountability requires that those who hold positions of public trust should account for their performance to the public or their duly elected representatives. This has been the other way round in Nigeria where anyone who holds a particular political or public position can just misappropriate the funds without been accountable. Hence, accountability should be a watch word for every public. Accountability is critical for good governance and any country who wishes to be a member of the most

developed nations of the world must be accountable. Conclusively, every political office holders in Nigeria be it local, state or federal and even citizens must make transparency and accountability their watch word and act upon it in all their dealings.

Having analyzed the whole work and its findings it then becomes pertinent to put forward some important recommendations that will assist government, stakeholders and the general public to understand the importance of financial accountability and how it leads to efficient and effective management of public sector. The following recommendations were put forward;

1. Efforts must be made so that those who hold public positions of trust should account for their performance to the public or their duly elected representatives.
2. Government must support the development of the human resources primarily related to the more technical legal issues which need more assistance from other institutions such as universities or financial supervisors.
3. Mass media must do their own part to increase the motivation of the public sectors to do the transparency and accountability of federal, state and local finances so that Good Governance can be achieved throughout the country.
4. Effort must be put in place to make the annual budget to be an instrument of accountability i.e. it must serve as a report of what was done in any given financial year and just a reflection of how money was allocated, unspent and subsequently returned to the coffers of the government or even wasted.

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